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SURFACE TRANSPORTATION BOARD

January 14, 2008

Mr. Vernon Williams Recordations Unit Surface Transportation Board 1925 K Street, N.W., Suite 715 Washington, DC 20423-0006

Dear Mr. Williams:

Please find attached, one (1) copy of the Partial Release of Lien dated January 11, 2007 between the following parties:

Iowa, Chicago & Eastern Railroad 140 N. Philips Avenue Sioux Falls, SD 57104

The David J. Joseph Company 300 Pike Street Cincinnati, OH 45202

This filing is to appear in the index as follows: Partial Release of Lien dated January 11, 2008 related to five (5) railcars bearing reporting marks: IMRL 330000, 330001, 330002, 330004, 330005.

Please file this as a secondary document under Recordation Number 24122-B as it relates to documents previously filed with the Surface Transportation Board under Recordation Numbers 24122 through 24122-A The filing fee In the amount of \$35.00 can be charged to our account.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6062.

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Sincerely,

THE DAVID J. JOSEPH COMPANY

Julie Woodard

Documentation Coordinator

Enclosures

Rail Equipment Group

RECORDATION NO 24122-B FILED

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PARTIAL RELEASE OF LIEN

SURFACE TRANSPORTATION BOARD

This Partial Release of Lien (the "Release") releases the lien created by that certain Agreement dated as of August 12, 2002 (the "Agreement"), bearing Recordation No. 24122 and recorded on September 24, 2002 between The David J. Joseph Company (f/k/a Joseph Transportation Services, Inc.) as Lessor ("Lessor") and Iowa, Chicago & Eastern Railroad, as Lessee ("Lessee"), with respect to five (5) railcars (hereinafter, the "Equipment").

WHEREAS, there has been a complete return of Equipment from the Lessee to the Lessor, and by such act, all interest of the Lessee, its successors and assigns, in the Equipment arising pursuant to the Agreement has been terminated on the Equipment bearing reporting marks: IMRL 330000, IMRL 330001, IMRL 330002, IMRL 330004 and IMRL 330005 ("Returned Equipment").

NOW, THEREFORE, in consideration of the premises contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Lessor submits the following:

- 1. Lessee has returned the Returned Equipment to Lessor.
- 2. All interest of the Lessee, its successors and assigns, in the Returned Equipment arising pursuant to the Agreement has been terminated.
- 3. The Lessor hereby releases any lien of any type created by or arising out of the Agreement with regard to the Returned Equipment.
- 4. This Release shall be recorded with the Surface Transportation Board under Recordation No. 24122-B so as to record the release of the lien against the Returned Equipment constituted by the Agreement bearing reporting marks: IMRL 330000, IMRL 330001, IMRL 330002, IMRL 330004 and IMRL 330005.

IN WITNESS WHEREOF, the Lessor has caused this Release to be duly executed by its authorized officer as of the 11th day of January, 2008.

WITNESS:	THE DAVID J. JOSEPH COMPAI	NΥ
anala D. Watts	By: Same Sout	<u> </u>
9	Name: James H. Goetz	
	Exacutive VP & CFO	
	Title:	

STATE OF OHIO)) SS: COUNTY OF HAMILTON)	
COUNTY OF HAMILTON)	
The foregoing instrument was acknowledged be by James 14. Goetz, the of The David J. Joseph Company, a Delaware of	efore me this 11 th day of January, 2008, EVP 4 (FO) corporation, on behalf of the corporation.
	Onge la Denise Wath
My commission has no expiration.	

ANGELA DENISE WATTS
Attorney at Law
Notary Public, State of Ohio
My Commission Has No Expiration
Date Section 147.03 O.R.C.